

# 淡江大學九十四學年度碩士班招生考試試題

142-1

系列：會計學系

科目：會計學

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本試題雙面印製

答題時請同學將所有答案寫在指定答案紙的相關題號位置，謝謝。

## 壹、選擇題 每小題 4 分，共 20 分。

- Shea Company had a beginning balance in their allowance for bad debts of \$13,000. They made an adjustment for bad debts at year-end equal to 2% of their \$10,000,000 in credit sales. At the next year-end before adjustment, the allowance for bad debts account had a \$(10,000) balance. From this we know that Shea wrote off accounts receivable during the second year in the amount of  
(A) \$187,000 (B) \$210,000 (C) \$213,000 (D) \$223,000
- A building with an appraisal value of \$137,000 is made available at an offer price of \$142,000. The purchaser acquires the property for \$30,000 in cash, a 90-day note payable for \$40,000, and a mortgage amounting to \$60,000. The cost basis recorded in the buyer's accounting records to recognize this purchase is  
(A) \$100,000 (B) \$130,000 (C) \$137,000 (D) \$142,000
- In January 2000, the Kiss Corporation purchased a patent for \$192,000 from Hug Company that had a remaining legal life of 14 years. Kiss estimated that the remaining economic life would be eight years. In January 2004, the company incurred \$30,000 in legal costs to defend the patent from an infringement. Kiss's lawyers were successful and the remaining years of benefit from the patent were estimated to be six years. The patent amortization expense for 2004 is  
(A) \$16,000 (B) \$21,000 (C) \$22,200 (D) \$27,857
- Schechter Manufacturing Company had calculated the inventory value under both LIFO and FIFO for the first two years of its operations. The accountant for the company has advised you that there are physically more goods this year than last year. The valuations are:

	LIFO	FIFO
Balance at December 31, Year 1	\$ 9,800,000	\$ 9,200,000
Balance at December 31, Year 2	10,200,000	10,300,000

From this data, it can be determined that inventory costs were

- rising in both years.
  - falling in year 1 and rising in year 2.
  - rising in year 1 and falling in year 2.
  - falling in both years.
- The Carlton Company purchases a new delivery truck for \$25,000. The sales taxes are \$1,000. The logo of the company is painted on the side of the truck for \$600. The truck license is \$60. The truck undergoes safety testing for \$110. What does Carlton record as the cost of the new truck?  
(A) \$26,770 (B) \$26,710 (C) \$26,000 (D) \$25,710

# 淡江大學九十四學年度碩士班招生考試試題 142-2

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## 貳、計算題 共 80 分

1. 假設民國 94 年 8 月 1 日甲公司和乙公司交換同種類之資產，其資料如下：

	甲公司	乙公司
原始成本	\$60,000	\$75,000
累計折舊 (至交換日)	20,000	26,000
交換日的公平價值	45,000	50,000
現金收 (付)	(5,000)	5,000

請根據一般公認會計原則依甲公司及乙公司之不同立場分別記錄此筆交易。 **20%**

2. 東方公司流通在外普通股共 500,000 股，每股面值 \$10，原發行價格為 \$12，每股溢價 \$2。民國 91 年 4 月 1 日按市價 \$15 由公開市場按市價買回 50,000 股做為庫藏股票。其後陸續出售如下：

91/5/1	按 \$16 出售 20,000 股
91/7/1	按 \$9 出售 10,000
91/8/1	按 \$17 出售 5,000
91/11/1	將剩餘之 15,000 股辦理減資註銷。

試作：

(1) 在該公司正確地編製完 91/5/1 及 91/7/1 交易之分錄後，請您編製 91/8/1 之庫藏股票出售分錄，並請說明是否可優先沖回 91/7/1 所借記之保留盈餘，其最主要之理由為何。 **10%**

(2) 編製 91/11/1 辦理減資註銷庫藏股之分錄。 **10%**

4. Premble Company owns 40,000 of 50,000 outstanding shares of Smithfield Company, and during 2006, it recognizes income from Smithfield as follows:

Share of Smithfield's net income (\$500,000×80%)	\$400,000
Patent amortization	(50,000)
Unrealized profit—downstream sales	(40,000)
Unrealized profit—upstream sales (\$60,000×80%)	<u>(48,000)</u>
Income from Smithfield	<u>\$262,000</u>

Preamble's net income (and consolidated net income) for 2006 is \$1,262,000, consisting of separate income from Preamble of \$1,000,000 and \$262,000 income from Smithfield. Preamble has 100,000 shares of common stock outstanding, but it does not have common stock equivalents or other potentially dilutive securities.

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Smithfield has \$100,000 par of 10% convertible bond outstanding that are convertible into 10,000 shares of Smithfield common stock. The net-of-tax interest on the bonds is \$6,400, and Smithfield's diluted earnings per share for purposes of computing consolidated earnings per share is determined as follows:

Net income	\$500,000
Add: Net-of-tax interest on convertible bonds	6,400
Less: Unrealized profit on upstream sales	<u>(60,000)</u>
a Diluted earnings	<u>\$446,400</u>
Common shares outstanding	50,000
Shares issuable upon conversion of bonds	<u>10,000</u>
b Common shares and equivalents	<u>60,000</u>
Diluted earnings per share (a÷b)	<u>\$ 7.74</u>

**Required:** Compute Premble Company's and consolidated diluted earnings per share for 2006.  
 a. Premble Company's diluted earnings per share for 2006 is **20%** of the consolidated diluted earnings per share for 2006.

5. The consolidated working paper balances of Push Inc., and its subsidiary, Storr Corporation, as of December 31, 2006 and 2005 are as follows (in thousands):

	2006	2005	Net Change Increase (Decrease)
<b>Assets</b>			
Cash	\$313	\$195	\$118
Marketable equity securities at cost (MES)	175	175	—
Allowance to reduce MES to market	(13)	(24)	11
Accounts receivable—net	418	440	(22)
Inventories	595	525	70
Land	385	170	215
Plant and equipment	755	690	65
Accumulated depreciation	(199)	(145)	(54)
Patents—net	<u>57</u>	<u>60</u>	<u>(3)</u>
Total assets	<u>\$2,486</u>	<u>\$2,086</u>	<u>\$400</u>
<b>Liabilities and Stockholders' Equity</b>			
Note payable, current portion	\$150	\$150	\$—
Accounts and accrued payables	595	474	121
Note payable, long-term portion	300	450	(150)
Deferred income taxes	44	32	12
Minority interest in Storr	179	161	18
Common stock--\$10 par	580	480	100

◀ 注意背面尚有試題 ▶

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Additional paid-in capital	303	180	123
Retained earnings	335	195	140
Treasury stock at cost	<u>—</u>	<u>(36)</u>	<u>36</u>
Total equities	<u>\$2,486</u>	<u>\$2,086</u>	<u>\$400</u>

Additional information:

- a. On January 20, 2006, Push issued 10,000 shares of its common stock for land having a fair value of \$215,000.
- b. On February 5, 2006, Push reissued all of its treasury stock for \$44,000.
- c. On May 15, 2006, Push paid a cash dividend of \$58,000 on its common stock.
- d. On August 8, 2006, equipment was purchased for \$127,000.
- e. On September 30, 2006, equipment was sold for \$40,000. The equipment cost \$62,000 and had a carrying amount of \$34,000 on the date of sale.
- f. On December 15, 2006, Storr Corporation paid a cash dividend of \$15,000 on its common stock.
- g. Deferred income taxes represent timing differences relating to the use of accelerated depreciation methods for income tax reporting and the straight-line method for financial reporting.
- h. Consolidated net income for 2006 was \$198,000. Storr's net income was 110,000.
- i. Push owns 70% of its subsidiary, Storr Corporation. There was no change in the ownership interest in Storr during 2005 and 2006. There were no intercompany transactions other than the dividend paid to Push by its subsidiary.

**Required:** Prepare a consolidated statement of cash flows for Push and Subsidiary for the year ended December 31, 2006. Use the *indirect method*. **20%**